

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

BENAVIDES & CO., P.C., ET AL.,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 6761-14, 6840-14.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

The petitions in these cases were filed on March 25, 2014. After two continuances, they are currently set for trial at the Court's May 8, 2017, Missoula, Montana trial session. On February 22, 2017, petitioners filed a third Motion for Continuance and Petitioners' Affidavit of Thomas J. Stusek in Support of Motion for Continuance of Trial. The Court conducts trial sessions in Montana once a year, so any continuance of these cases would result in a delay of trial for another year and Mr. Stusek's affidavit indicates that respondent objects to the continuance. Upon due consideration and for cause, it is hereby

ORDERED that, on or before March 31, 2017, respondent shall file a response to petitioners' motion. Respondent's response also shall detail all steps taken (1) to resolve these cases without trial, (2) to stipulate to facts and documents, and (3) to narrow issues for trial. It is further

ORDERED that, on or before March 31, 2017, petitioners shall file a supplement to the Motion for Continuance, filed February 22, 2017, detailing all steps taken (1) to resolve these cases without trial, (2) to stipulate to facts and documents, (3) to narrow issues for trial. Petitioners' status report also shall address petitioners' ability to proceed with other counsel or pro se.

**(Signed) Cary Douglas Pugh**  
**Judge**

Dated: Washington, D.C.  
March 1, 2017

**SERVED Mar 03 2017**